

House File 165 - Introduced

HOUSE FILE 165

BY SHIPLEY

A BILL FOR

1 An Act relating to violations of school instructional time
2 requirements for the school year beginning July 1, 2020, by
3 restricting the collection of or providing for the refund of
4 certain taxes, and including effective date and retroactive
5 applicability provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. SCHOOL DISTRICT TAX REDUCTIONS OR REFUNDS FOR
2 VIOLATIONS OF INSTRUCTIONAL TIME REQUIREMENTS.

3 1. a. For the fiscal year beginning July 1, 2020, and
4 ending June 30, 2021, the amount of foundation property
5 tax levied under section 257.3 and the amount of additional
6 property tax levied under section 257.4 shall each be reduced
7 by one one-hundred-eightieth for each day of that fiscal year
8 for which the school district provided instruction primarily
9 through remote-learning opportunities without an approved
10 waiver from the department of education for such method of
11 instruction in accordance with the requirements of 2020 Iowa
12 Acts, chapter 1107; section 279.10; the governor's proclamation
13 of a public health disaster emergency issued July 17, 2020;
14 and subsequent applicable proclamations of a public health
15 disaster emergency issued by the governor pursuant to section
16 29C.6 and related to COVID-19. The department of management
17 shall certify the school district's adjusted property tax
18 amounts to the board of directors of the school district and
19 the appropriate county auditors. In lieu of reductions in the
20 amount levied under section 257.3 or 257.4, the school district
21 may elect to refund the proportionate amount of reduced taxes
22 to each property-tax payer in the district.

23 b. If necessary to effectuate the reductions required under
24 paragraph "a", the department of management shall adjust the
25 amount of property taxes levied by the school district under
26 sections 257.3 and 257.4 for the fiscal year beginning July 1,
27 2021, and ending June 30, 2022.

28 c. Reductions of property taxes under this section shall
29 continue to be deemed property taxes collected for the purposes
30 of the school foundation program under chapter 257 and shall
31 not result in an adjustment in state aid paid to the school
32 district under section 257.16.

33 2. The department of management shall prorate a reduction
34 made pursuant to this section to account for an attendance
35 center in a school district that is approved to maintain a

1 year-round school calendar under section 279.10, subsection 2.

2 Sec. 2. PHYSICAL PLANT AND EQUIPMENT LEVY REDUCTIONS OR
3 REFUNDS FOR VIOLATIONS OF INSTRUCTIONAL TIME REQUIREMENTS.

4 1. a. For the fiscal year beginning July 1, 2020, and
5 ending June 30, 2021, the amount of physical plant and
6 equipment property tax levied under section 298.2 shall be
7 reduced by one one-hundred-eightieth for each day of that
8 fiscal year for which the school district provided instruction
9 primarily through remote-learning opportunities without an
10 approved waiver from the department of education for such
11 method of instruction in accordance with the requirements of
12 2020 Iowa Acts, chapter 1107; section 279.10; the governor's
13 proclamation of a public health disaster emergency issued July
14 17, 2020; and subsequent applicable proclamations of a public
15 health disaster emergency issued by the governor pursuant
16 to section 29C.6 and related to COVID-19. The department
17 of management shall certify the school district's adjusted
18 property tax amount to the board of directors of the school
19 district and the appropriate county auditors. In lieu of
20 reductions in the amount levied under section 298.2, the school
21 district may elect to refund the proportionate amount of
22 reduced taxes to each property tax payer in the district.

23 b. If necessary to effectuate the reductions required under
24 paragraph "a", the department of management shall adjust the
25 amount of property taxes levied by the school district under
26 section 298.2 for the fiscal year beginning July 1, 2021, and
27 ending June 30, 2022.

28 2. The department of management shall prorate a reduction
29 made pursuant to this section to account for an attendance
30 center in a school district that is approved to maintain a
31 year-round school calendar under section 279.10, subsection 2.

32 Sec. 3. SECURE AN ADVANCED VISION FOR EDUCATION FUND REVENUE
33 REDUCTION FOR VIOLATIONS OF INSTRUCTIONAL TIME REQUIREMENTS.

34 1. a. For the fiscal year beginning July 1, 2020, and
35 ending June 30, 2021, the amount of revenue received by

1 a school district from the secure an advanced vision for
 2 education fund under section 423F.2, subsection 3, paragraph
 3 "a", shall be reduced by one one-hundred-eightieth for each
 4 day of that fiscal year for which the school district provided
 5 instruction primarily through remote-learning opportunities
 6 without an approved waiver from the department of education for
 7 such method of instruction in accordance with the requirements
 8 of 2020 Iowa Acts, chapter 1107; section 279.10; the governor's
 9 proclamation of a public health disaster emergency issued July
 10 17, 2020; and subsequent applicable proclamations of a public
 11 health disaster emergency issued by the governor pursuant to
 12 section 29C.6 and related to COVID-19.

13 b. The amount of the reductions under paragraph "a" shall
 14 be allocated and paid on a per pupil basis to those school
 15 districts for which a reduction was not imposed under this
 16 section.

17 c. If necessary to effectuate the reductions required under
 18 paragraph "a", the department of revenue shall adjust the
 19 amount of revenue received by a school district from the secure
 20 an advanced vision for education fund under section 423F.2,
 21 subsection 3, paragraph "a", for the fiscal year beginning July
 22 1, 2021, and ending June 30, 2022, and allocate the reductions
 23 according to paragraph "b" of this subsection.

24 2. The department of revenue shall prorate a reduction made
 25 pursuant to this section to account for an attendance center
 26 in a school district that is approved to maintain a year-round
 27 school calendar under section 279.10, subsection 2.

28 Sec. 4. EFFECTIVE DATE. This Act, being deemed of immediate
 29 importance, takes effect upon enactment.

30 Sec. 5. RETROACTIVE APPLICABILITY. This Act applies
 31 retroactively to July 1, 2020, for the school year beginning
 32 on that date.

33 EXPLANATION

34 The inclusion of this explanation does not constitute agreement with
 35 the explanation's substance by the members of the general assembly.

1 This bill relates to violations of school instructional time
2 requirements for the school year beginning July 1, 2020, by
3 restricting the collection of or providing for the refund of
4 certain taxes.

5 The bill provides that for the fiscal year beginning
6 July 1, 2020, the amount of foundation property tax and the
7 amount of additional property tax shall each be reduced by
8 1/180th for each day of that fiscal year for which the school
9 district provided instruction primarily through remote-learning
10 opportunities without an approved waiver from the department
11 of education for such method of instruction in accordance with
12 the requirements of 2020 Iowa Acts, chapter 1107; Code section
13 279.10; and the proclamations of a public health disaster
14 emergency issued by the governor related to COVID-19. In
15 lieu of reductions required by the bill, the school district
16 may elect to refund the proportionate amount of reduced taxes
17 to each property-tax payer in the district. Additionally,
18 if necessary to effectuate the reductions required under the
19 bill, the department of management shall adjust the amount of
20 property taxes levied by the school district for the fiscal
21 year beginning July 1, 2021. The bill provides for prorated
22 reductions for schools approved to maintain a year-round school
23 calendar.

24 For the fiscal year beginning July 1, 2020, the bill provides
25 that the amount of physical plant and equipment property
26 tax levied shall be reduced by 1/180th for each day of that
27 fiscal year for which the school district provided instruction
28 primarily through remote-learning opportunities without an
29 approved waiver from the department of education for such
30 method of instruction in accordance with the requirements of
31 2020 Iowa Acts, chapter 1107; Code section 279.10; and the
32 proclamations of a public health disaster emergency issued
33 by the governor related to COVID-19. In lieu of reductions
34 in the amount levied, the school district may elect to
35 refund the proportionate amount of reduced taxes to each

1 property-tax payer in the district. If necessary to effectuate
2 the reductions required under the bill, the department of
3 management shall adjust the amount of property taxes levied by
4 the school district for the fiscal year beginning July 1, 2021.
5 The bill provides for prorated reductions for schools approved
6 to maintain a year-round school calendar.

7 For the fiscal year beginning July 1, 2020, and ending June
8 30, 2021, the bill provides that the amount of revenue received
9 by a school district from the secure an advanced vision for
10 education (SAVE) fund shall be reduced by 1/180th for each day
11 of that fiscal year for which the school district provided
12 instruction primarily through remote-learning opportunities
13 without an approved waiver from the department of education for
14 such method of instruction in accordance with the requirements
15 of 2020 Iowa Acts, chapter 1107; Code section 279.10; and the
16 proclamations of a public health disaster emergency issued
17 by the governor related to COVID-19. The amount of the
18 reductions under the bill shall be allocated and paid on a per
19 pupil basis to those school districts for which a reduction
20 was not imposed. If necessary to effectuate the reductions,
21 the department of revenue shall adjust the amount of revenue
22 received by a school district from the SAVE fund for the fiscal
23 year beginning July 1, 2021, and allocate the reductions to
24 those school districts for which a reduction was not imposed.
25 The bill provides for prorated reductions for schools approved
26 to maintain a year-round school calendar.

27 The bill takes effect upon enactment and applies
28 retroactively to July 1, 2020, for the school year beginning
29 on that date.